REVENUE

REAL PROPERTY TAX

Tax rate of \$.136 per \$100 of assessed value

PERSONAL AND ORDINARY BUSINESS TAX

Business Tax rate of \$.55 per \$100

Utilities Tax Rate of \$1.65 per \$100

ADMISSIONS AND AMUSEMENTS TAX

Tax on admissions and amusements in Town

INCOME TAXES

Portion of County tax rate returned to the Town from the state income tax filings

BUILDING PERMITS

Fees established by Resolution of the Mayor and Council on October 11, 2010

TRADERS' LICENSES

Licenses issued to businesses located within the Town

CABLE FRANCHISE TAX

Verizon and Comcast cable subscribers within the Town pay these fees.

COUNTY REVENUE SHARING

County reimbursement for a portion of certain expenditures (road maintenance and parks)

SPEED CAMERA REVENUE

Estimated portion of speed camera revenue based upon MOU with Montgomery County and Chevy Chase View

STATE HIGHWAY USER TAX

The State formula is based upon the number of motor vehicles registered in the Town and qualifying Town street mileage [8.17 miles] within the Town.

BANK SHARES

Grant for a discontinued tax from the State

INTEREST

Interest received from Town funds in the State of Maryland Local Government Investment Pool, Montgomery County Investment Pool, M&T Bank and Wells Fargo.

TOWN HALL RENTALS

Income from Town hall rentals

MUNICIPAL EVENTS

Labor Day sponsors and Farmers' Market fees

CODE INFRACTIONS/PARKING PERMITS

Portion of parking tickets issued and Town parking permits

MISCELLANEOUS

Insurance reimbursements, donations, and park fees

GENERAL GOVERNMENT EXPENSES

ADMINISTRATIVE SALARIES

Town Manager, Assistant to the Town Manager, Clerk Treasurer, Facility Manager, overtime, and part-time & temporary personnel services

SOCIAL SECURITY/MEDICARE

Town's contribution based on administrative employee salaries, 6.2% Social Security and 1.45% for Medicare.

UNEMPLOYMENT

Based on salaries at the rate of 8% for the first $\$8{,}500$ of each salary paid

HEALTH/LIFE/DISABILITY BENEFITS

State of Maryland health, prescription, dental, life insurance and short term disability coverage's for all administrative staff

WORKER'S COMPENSATION INSURANCE

Cost associated with workers compensation insurance for administrative employees

PENSION CONTRIBUTIONS

Annual contribution to the Town's Defined Benefit Plan and contributions to the Town's Defined Contribution Plan

TRAINING/SEMINARS

Cost for staff participation in Maryland Municipal League conferences and professional conferences

MAYOR AND COUNCIL COMPENSATION

Each Council Member \$2,500 per year and the Mayor \$12,000 per year

MAYOR/COUNCIL LEGISLATIVE, EDUCATION, TRAVEL

MML summer and fall conferences, mileage, legislative events and training

ATTORNEY

Town Attorney fees

AUDIT

Fees for the State required annual audit of the Town's financial records

OTHER PROFESSIONAL SERVICES

County tax billing fee, ADP payroll processing fees, W-2 preparation, 1099 preparation, pension actuarial review, traffic and other engineering services, computer services and web site maintenance

TOWN HALL REPAIRS AND MAINTENANCE

Elevator maintenance and monitoring, fire extinguishers servicing, fire alarm monitoring, janitorial service, HVAC service contract and repair, plumber, electrician, gutter cleaning, cleaning supplies, and other repairs

TOWN HALL UTILITIES

Costs associated with gas, electric, water & sewer, and telephones.

TOWN HALL EQUIPMENT

Purchase of chairs, tables and other necessary items for the building

COMMERCIAL REVITALIZATION

Costs for public relations, community webpage design & maintenance and advertising

OFFICE EXPENSE

Copier rental, coffee, bottled water, postage meter, postage, newsletter delivery, courier services, bank service charge, legal advertising, meeting refreshments, and office supplies

OFFICE EQUIPMENT/FURNITURE

Cost for file cabinets, computers, printers and other like items

INSURANCE

Costs for the various insurance policies paid to the Local Government Insurance Trust [LGIT] for: general liability, excess liability, property, and auto insurance

DUES AND FEES

MML dues, Chapter dues, MD Mayors, ICMA, MCMA, CEZOA, and other organizations

MISCELLANEOUS

Donations, floral arrangements, gifts, event monitoring and other related costs

MUNICIPAL EVENTS

Costs for Labor Day, offset by sponsors, other events including town picnic, bike parade, green day, and tree lighting

PUBLIC WORKS EXPENSES

SALARIES

Three crew members, overtime, and part-time or temporary personnel services

SOCIAL SECURITY/MEDICARE

Town's contribution based on public works employee salaries, 6.2 % Social Security and 1.45% for Medicare

UNEMPLOYMENT

Based on salaries at the rate of 8% for the first \$8,500 of each salary paid

HEATH/LIFE/DISABILITY BENEFITS

 $State\ of\ Maryland\ health,\ prescription,\ dental,\ life\ insurance\ and\ short\ term\ disability\ coverage's\ for\ all\ public\ works$

WORKER'S COMPENSATION INSURANCE

Cost associated with workers compensation insurance for public works employees

PENSION FUND

Annual contribution to the Town's defined benefit plan and contributions to the Town's defined contribution plan

TRAINING/SEMINARS

Costs for required driving classes and other public works employee training

DRUG TESTING

New employee and random employee drug testing

UNIFORMS

Uniforms for public works crew and boot allowance

SMALL EQUIPMENT PURCHASE

Costs for small equipment replacements such as lawn mowers, trimmers and edgers

VEHICLE EXPENSES FUEL

Fuel purchased from Montgomery County for vehicles and equipment

SMALL EQUIPMENT MAINTENANCE/REPAIRS

Maintenance and repair of lawn mowers and other small equipment

VEHICLE MAINTENANCE/REPAIR

Cost of maintenance and repair of Town vehicles and large equipment

SHOP SUPPLIES/TOOLS

Small tools and shop supplies

REFUSE & RECYCLING COLLECTION & DISPOSAL

Cost of contracting for refuse - recycling services & disposal for the Town's single family residents

LEAF REMOVAL

Costs of outsourcing a portion of annual leaf removal and disposal fees for the leaves at Montgomery County facilities

STREET LIGHT UTILITIES

Town streetlight energy bills

STREET SWEEPING

Costs for providing street sweeping services throughout the fiscal year

STREET MAINTENANCE

Cold patch, street signs replacement and installation, salt, ice melt, trash cans and other materials.

SNOW REMOVAL CONTRACT ASSISTANCE

Contracted snow removal services

SIDEWALK REPAIR AND REPLACEMENT

Costs for the installation of new sidewalks and renovation of existing sidewalks throughout the Town

STORM DRAIN MAINTENANCE

Costs for periodic catch basin cleaning and repairs

TREE MAINTENANCE AND OTHER LANDSCAPING

Tree removal and replacement tree planting, planter maintenance, and weeding along public rights of way

GARAGE MAINTENANCE/UTILITIES

Gas, electric, water & sewer, and repairs

MISCELLANEOUS

Small public works expense not recorded elsewhere

PUBLIC SAFETY EXPENSES

TRAFFIC ENFORCEMENT

Off duty County police for selective law enforcement throughout the Town

BUILDING INSPECTOR

\$1,000 per quarter

PARKS EXPENSES

PARK EQUIPMENT AND MAINTENANCE

Playground equipment, additions or replacements, water fountain maintenance and other costs associated with Town parks

PARK LANDSCAPING

Landscaping in parks, weeding, mulch, weed spraying and tree removal as necessary

CAPITAL IMPROVEMENT PROJECTS

CEMENT PLANT PARKING LOT

The Town will receive \$446,000 from Konterra, Inc. via Montgomery County to offset some of the costs of this project. The design is currently being modified to reduce costs for the construction of this project. Agreements have been executed by all three parties.

BRICK IMPRINTED CROSSWALK

This project envisioned imprinted crosswalk a various intersection throughout the Town. The remaining locations are awaiting intersection reconstructions at Howard & Armory, Armory & Knowles and Montgomery & Kensington Parkway.

STREET RECONSTRUCTION & RENOVATION

This project continues the Town's efforts to maintain its streets as recommended by Vanasse, Hangren, Brustlin, Inc [VHB] in 2006.

STREET LIGHT ACQUISITION & REPLACEMENT

This project anticipates the purchase of streetlight located on wooden poles throughout the Town and to install more energy efficient streetlight in the Town.

CONNECTICUT AVENUE - SIDEWALK CONSTRUCTION

The project represents the Town's portion of a State Highway Administration project to install a sidewalk from Washington Street to Saul Road.

PARK IMPROVEMENTS - PLAY AREAS

This project anticipates the use of State Program Open Space and Town funds to improve town parks. POS requires a 25% Town match.

TOWN ENERGY IMPROVEMENT PROJECT

The EmPower Energy Efficiency & conservation Block Grant has been award to the Town in the amount of \$11,000 for a project to decrease energy consumption within the Town. Current plans anticipate re-lamping of the decorative lights along Howard Avenue with LED fixtures.

TOWN HALL ROOF REPLACEMENT

This project initiates a project to fund the anticipated replacement of the roofing shingles on the barrel roof which was installed in 1988. See April 2006 roof Study.

VEHICLE, EQUIPMENT & CAPITAL REPLACEMENT

The account initiates a program to fund on an ongoing basis the replacement of vehicles, equipment and other capital outlay items.

INTERSECTION SAFETY IMPROVEMENTS

This project envisions the use of some of the speed camera revenue for improvement to the various intersections in Town, including Montgomery Avenue and Kensington Parkway.

TOWN HALL RENOVATIONS PROJECTS

This project anticipates improvements to the drill hall including energy efficient lighting, kitchen renovations and ADA access to the Council Chambers.

BRIDGE RENOVATION & REPAIR PROGRAM

This project is necessary to begin to fund current and future repairs necessary to maintain the bridges at Kensington Parkway, Kent Street & Frederick Avenue.

STORM DRAINAGE RECONSTRUCTION & RENOVATION

This project establishes a town program to upgrade and maintain the storm drainage system throughout the town on a planned basis.